App F IX 4

Previous References
Ml 11-47 (33,34)

1948-49
(Ml)

File No 11-48
Serial Nos 5,

Later References
ml 11-48 (110, 111)

GENERAL AND REVENUE SECRETARIAT

Serial Nos One

P-24
E

Part B for Jan '49

SUBJECT

Request of the Mysore City Municipal Council to allow it a commission of 12½% for collecting Education Cess for the Government

To The Municipal Commissioner, Mysore City
(Through the Presdt)

No L 7545/B 8-1-49

Vetoes the proposal

KBC

Ml 812 Concession of 12½% of the Education
Collected by the Nyasa City Mkly for

Letter no C 3 P8/1/48 dated 2nd July
1948 from the President City Mkl Cl Nya
requesting that orders already issue
in the matter may be reconsidered
and Concession of 12½% refused to
allow be paid to the Nyasa Mkly

The proposal has been negatived
more than once - Pl vide Flags A & B
The President has enclosed a copy of
the resolution of the Nyasa City Mkl Cl date
29-6-48 and urges that the Concession
may be paid to the Mkly as Govt is changing
12½% of Mkt is realised out of amusement
tax Subd for votes

Mkly Pt 8vo 2) Pl obtain the fully particulars
(1) what is the amount of concession collected
every year for the last three years on the
(2) the separate registers maintained upon
which the 10% Concession
are separate bills written up issued

for the collection of the Education Cess or
as the demand method in the demand
notes bills issued for the collection of taxes
or Local Boundary Jurisdiction ?

3) Please supply a copy of the Elementary
Education Act, 1948

from
7/8/48

4) Draft submitted herewith for approval
A Copy of the Elementary Edn Act
will be obtained from the Records
& posted on receipt

HDV
10/8/48
Pl. 11-8-48

5) Issue above
for
1948/49

6) Elementary Edn Act is obtained & posted
HDV
19/8/48 L 1634
dy 16.8.48

The President
Mysore City and C
Mysore
Calls for a report furnishing
the particulars asked for.

Secy to Govt
19.8.48

Letter No C3 98/48-49 dated
the 4th September 1948 from
the President City Municipal Council
furnishing the particulars
called for in letter No L 1634
dated the 16th August 1948

MLS12) Commission of 12½% on the Edn
√1949) Cess collected by the Income duty
MLly

Flag X) 7) The letter of the Pol Sec dt dated 4
is submitted with reference to
para 2 supra

8) A copy of the Elementary Education
Act is obtained from the Records
for ref

JVV 11-9-48 By 11-9-48 9) Previous references been
on the subject are put up it
will be seen therefrom that the
question had come up before
the Govt already and after careful
consideration - sometime ago
the proposal was
vetoed

10) The President argues like a lawyer taking the
instances of deductions made
by the Govt according the collection

of (1) the amusement Tax, (2) Luxury
duty on transfer of property and (3) Toll
of Vehicle compensation fund to the MCC
None of these have a bearing on the subject of
the collection of Education cess. Before the Act
No VI of 1941 was enforced, it was the duty
of the MCC to collect it and make
over to the Govt. The same procedure
is being now adopted for the sake of
facility & without disturbance of the
arrangement which is in vogue

write
Govt
for

11) Some of the points on which the President Contractor
humbly are noted below —

Letter no CB P&R dated 4/8/46

Letter no CB P&R/48-49/A 23748

(1) The MCC has to maintain separate accounts for the D & A of the cess and match the collections thereof with the actual accounts which are already being

(2) No separate registers are maintained for the purpose. The cess is being noted beneath the entries relating to Municipal taxes in the ledgers at 5% on the rental value

3) The mode of collection of cess is also prescribed

(3) No separate bills are issued for cess

to this province of revenue you will be necessitated the appointment of more staff to the new section

But the Executive can share separately with demand notice and for unpaid taxes

12) It will be presumptuous that the statements are self contradicting When the word does not involve the maintenance of separate registers & the working up of separate bills where the necessity for the extra staff for this work of collecting Executive can specially or how the work of revenue collection is prepared thereby is hard to understand This is exactly the plan - point intended by the first wide item

Flag A letter no R 17 / rdl 11-47-6 & 21 Aug

13) Previously the fragment of a Commission of ten percent was proposed, for the collection / Executive cess moved by rdl d now it is enhanced to fifteen percent while between Rates percent from the first of collection for the years 45-46 vide Aug 47-48

1949
Jul

Hist- The highest amount collected
Rs 21 441/8/1 - 12½% or ⅛ of this amount
would come up to Rs 2680/- & the highest
repayment - with the expansion of income for
borrowers - might go up Rs 3000 or 3500
per year. How the payment of this amount
would go to set right the bad finances of
the Mfg. cannot be understood. Might
have been given Special grant to the Mfg.
on occasions of successful visit etc recently
a sum of Rs 1000/- was Granted
no other kind of help was given as such
concession in this behalf - vide the
minutes dated 10 11 47
Secretary
Parab (Dept B) 15) Having regard to the above facts, there
are no grounds for reopening the
question for orders
new secy) for
18/9/48

16) I agree with the
above Note which need
no addition
Secretary
C Rels & Emp)

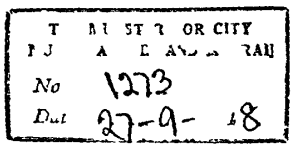
8
25/9
Fin

No 1273
Date 27-9-1948

s12/mc 5 1949

16) The portion marked A in the letter dated 23-7-48 from the President-pounds-and-three-Govt: are Collection Commission Is there any provision in the respective acts? Pl check

4/10/48



S
5/10

17) Under Govt order No L9328-33/Vol 170-45-6 dated 15th September 1947 a Commission of 1% is retained by Govt in respect of collecting duty on transfers of immovable property in the form of a surcharge in Bloc City Mfly & Ors same rate applies in Mysore also and under the Mysore Amusements Tax Manual (Flag J) a Commission of 12½% is retained by Govt in connection with Amusement Tax

SOR 12 10 48 Pr 14 10 48

18) Pl obtain Mysore a copy of the Motor Vehicles Manual & Mysore includes Road Transport Taxes Act etc

1961

Collection of Education Cess – Payment of Charges for

ML
812
1949

19) The Haryana Motor Vehicles (Road Traffic Rules, Haryana Motor Vehicles Tax Rules & Haryana Road Traffic & Taxes Replacement and Levy of Cess) Act

10

Subject Payment of the Commission of Pitt Lyo
& the Education cess collected by the Dymock
Self

This was one of the subjects discussed at
first meeting of the members of the mys
of Pl cl of the Trust Board on 29-10
the Hon'ble Minister Sir J. Meredith La
himself the Chairman
present

21) This question is under examination with refer
to the queries put by the Minister in
C H of Mysore & will be submitted
new reply for
29 x 28

29) This file was submitted to the 29/1/10
Minister for Home Affairs Mysore to say
that it may be submitted to the Minister
for C of Affairs of Mysore
29) The fully facts are stated with
reference to para 16 supra

(A) Act for the imposition of a tax
on Entertainments & the Amusements

Provision has been made in sec 14 of the Act for enabling the Govt to deduct from out of the receipts a portion of the entertainments tax, limiting it to the expenses incurred by the Govt towards the cost of collection of tax & for the administration of the Act & to pay the balance of to the local body concerned subject to rules framed under this section, 87½% of the proceeds are given away to the local body & the balance 12½% appropriated by the Govt towards the

The Improvement Trust Act

Kind reference is invited to Sec 26(1) of the Act according to which the Govt may from time to time determine the amounts on account of the expenses in carrying out the provisions of the Act & also apportion the payments among local authorities who have been accordingly formed under the provisions of the Act to receive collection charges at 10% of the entire collection & pay the balance to the local body concerned

Levy of surcharge on movable property

As per the provisions of this Act 1973 amended from time to time provision is made to make funds available for the

receiving a Commission of one per cent
for the collection of the duty

24) It will be seen from Sec 10 of the
Clearing Act of 1941 that no fur-
ther deduction or appointment of the Executive
collector is contemplated

25) further, the consequence of the levy of the Ess.
cess is that it was in force even before
the act of 1941 came into force since
included in the Ordinance of 1940 & it was
only taken out & included in the act of
with the direction that it will continue to be
levied, collected & paid to & in the same
manner as heretofore further force is
necessary to maintain any returns with such
returns as is presented in the Case of the
taxes referred to in A, B & C above

26) It is also the duty of the Board to asse
the fact in carrying out the provisions of the
Clearing Executive Act when it was cal
the cess under the Act no such Commis
arises or and whereas as no extra labour is involved
to pay anything out of it would however
it is paid to any one of all the
Bills will arise for it the new
get refund & it should not be allowed
so, especially when the fact are connected
a heavy receipt of 2 3/4 crores of rupe
during 1940-41 towards Executive

8/2/49 4929 E

29) necessary the Education Secretary may also be consulted

30) referring to the proposal of the Education Secretary

4850 4/11

Edn Secy W/C 28

1/11/48

8/11/48

5/11/48

31) The expenditure on Education is very big and the first is committed to the scheme of further expansion of primary education and the expenditure will increase as is separately proposed to increase the rate of levy of the Education Cess. Any decrease in the realisations of this cess is unacceptable. No Government has ever paid for collecting this cess & it cannot be paid now. If this is allowed to one Municipality, all the Municipalities will claim it. The President may be informed that as there is a phenomenal increase in the Education budget & as the expenditure is likely to increase in subsequent years, the request is not financially acceptable

Addl Edn Secy W/C & JS Secy 6/11/48

32) I entirely agree with the opinion of the Edn Secy 10/11/48

33) Done 15/11/48

3706 NOV 1948 BANGALORE
15 11 48 2546

Serial No

32) Submitted for orders with reference to para 16 supra

new regd 18/11/48

33) Mem of Chds & Mmrs

21/11/48

28/11/48

CITY MUZRAI
2084
Date 23-11-1948

34) The subject has been considered and reconsidered and no new grounds for reconsideration are adduced

23/12/48

35) Dft rejection

24/12/48

36) Submitted with a draft for approval

Dtd 25-12-48

Approve

(PI give acknowledgment letter - issued to the petitioners)

sd/ 1/49

One copy given to the Petitioners on 16-1-49

HM

Note —Con n Sheet

Collection of Education Cess - Payment of Charges

File No 1949/2- of 194

General and Revenue Secretariat

Serial No

To,

The Municipal Commr Mysore City

No L 75445 dated 8-1-49

vetos the proposal

B -12-1-49

153—GPB—30 000—11 5 48

812/ml

Office of the President
City Municipal Council Mysore

No Encl 3P8 487 eml

Date 23rd July, 1948

ml 11-48-5

From

P Sitaramiah Esq B A B L
PRESIDENT CITY MUNICIPAL COUNCIL
MYSORE

To

Janab Syed Abdul Aleem, B A ,
Secretary to Government,
Revenue Department,
Bangalore

28/7/48

Sir,

Subject - Collection of Education Cess - Payment of charges

Adverting to G O No 11132/Ml 11-47-34 dated 25-11-47 conveying the orders of Government declining to reconsider their order No L 2917/Ml 11-47-6 dated 21-8-1947 that the proposal for grant of a commission of 10% of the Education Cess collected by the Municipal Agency, I have the honour to state that the Government is charging 12½% of what is realized and paying the remaining 87½% of the amusement tax collected by them in the City to the Municipality They have like-wise deducting collection charges for the recovery of duty on transfer of properties in Mysore City at 1% Similarly, collection charges are recovered in the case of toll and vehicle compensation paid to the Municipality at 10%. The Council feel that when the Government recover charges for every item of amount due to the Municipality under any Act, the observation of the Government that the proposal to grant the collection charges does not commend itself etc , is not fair especially when the finances of the Municipality are bad The Municipality has to maintain separate accounts for the demand, collection and balance of the Cess and watch the collection thereof along with their usual accounts which are already heavy The work of collection of Education Cess is thus prejudicial to the progress of revenue work and it has necessitated the appointment of more staff to the Revenue Section for which a reference has been made to Government

In view of the above facts, the Council consider that a commission of 12½% is a reasonable charge which the Government may kindly sanction on the same anology on which they recover commission for the collection of Municipal monies

The kind attention of the Government is ~~drawn~~ invited to the fact that in case of Inam villages if any dues due to Government such as contribution etc , are to be collected the Inamdars are paid a percentage for this collection

In enclosing the copy of the resolution of the Council, I request you kindly to obtain the approval of Govern-ment for payment of the commission charges for the collection of Education cess at 12½%.

I have the honour to be,

Sir,

Your most obedient servant,

G S Mulgaonkar

PRESIDENT

SNR

Proceedings of the Adjourned Special meeting of the Council held on Tuesday the 29th June, 1948 at 5 P M in the Municipal Offices

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1131 Resolved that the Government be requested to pay the collection charges calculated at 12½% on the actual collections of the Educational Cess that is being collected by the Municipal Agency in pursuance of the Goverrment order of 1941, just as the Government recover the collection charges in the case of entertainment tax at 12½% collected by them in respect of the amusement taxes in the City

Moved by Sri A Venkatesiah
Seconded by Sri B Narayanaswamy

Passed unanimously

Sd P Sitharamiah,
President

Copy

PRESIDENT

snr

L 1624

to The President, 16/8/48

Mysore City M C C

Mysore

Subject Commission @ 12½% on the Education Cess Collected by the Mysore City Municipality

~~Sir~~

Sir

With reference to your letter No C3 P8 | 489 dated the 23rd July 1948 on the above subject I am directed to request that the following particulars may be furnished

(1) What is the amount of Education

cess Collected every year for the last
three years in the Supreme City Mlty?
(II) Are separate registers maintained
in respect of the Demand, Collection
Balance of the Education Cess?
(III) Are separate bills written up-to-date
for the Collection of the Education
Cess or is the "Demand" included
in the Demand Notices & Bills
issued for the Collection of taxes
on lands and buildings and
shops tax?

I have the
honour
to be
Sir
Your most obedient
servant
for Rev Dept
10/87 AB

Ml 1949

No 6398 48-49
Encl

Office of the President
City Municipal Council Mysore

Date

From

P Sitharamaiah Esq B A B L
PRESIDENT CITY MUNICIPAL COUNCIL
MYSORE

To

Janab Syed Abdul Aleem, B A,
Secretary to Goverrment,
Revenue Department,
Bangalore

8/9/48

Sir,

Subject - Commission of 12½% on the Education Cess collected by the Mysore City Municipality

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With reference to your letter No L 1634 dated 16-8-1948, I have the honour to state as follows -

1 What is the amount of Education cess collected every year for the last 3 years in the Mysore City Municipality?	1945-46	2,029-13-1
	1946-47	24,017-10-5
	1947-48	21,441- 8-1
2 Are separate registered maintained in respect of the demand, collection and balance of the Education Cess?	No separate registers are maintained for this purpose The cess is being noted beneath the entries relating to Mohatarfa taxes in the Ledger at 5% on the rental value	
3 Are separate bills written up and issued for the collection of the Education cess or is the		

included in the demand notices and bills issued for the collection of taxes on land and buildings and chop tax?

In case rate bills issued for collection cease. But the [illegible] Commissioners may [illegible] in the demand notices issued for [illegible] taxes

I have the honour to be,
Sir,
Your most obedient servant,

[illegible]
President

srr

L 7545

A 8-1-45

The

General Department

To

The Municipal Commissioner,
Mysore City,
(Through the President)

SUBJECT Request of the Mysore City Municipal Council to allow it a commission of 12½% for collecting Education Cess for the Government

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Sir,

With reference to the correspondence ending with your letter No C 3 P 8/489 dated the 4th September 1948 on the above subject, I am directed to state that the subject has been considered more than once (Vide letters Nos L 2917/M1 11-47-6 and L 11132/M1 11-47-34 dated the 21st August and 25th November 1947 respectively) and the Government see no new grounds for a reconsideration once more of the orders already communicated to you in the matter

Yours faithfully,

Sd/- Mir Safder Hussain
General Secretary to Government

L 75545 AM 8-1-49 Series 8

To The Mc Comm
Supervisor
(Thro the Path)

Subject Request of the Supervisor Municipality to allow it a Commission of 12½% for Collecting Education Cess for Govt

Sir

With reference to the Correspondence ending with your letter no C3P8, 489 dated the 4th Sept 1948 on the above subject I am directed to state that the subject has been considered more than

once ~~to~~ (Vide letters Nos L 2917/Mil
11-47-6 L 11132/Mil 11-47-34 dated the
21st August & 25th Nov 1947 respectively)
~~to add that~~
and the Govt see no
new grounds for reconsideration
once more of the matter
already communicated to you

Yours faithfully
for
Secy to Govt
General Dept

JOR
25-12-47

Notes ———— 14 Pages

Correspondence —— 10 Pages